GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

IMC/INV/17/Rev.3
14 June 1989

Arrangement Regarding Bovine Meat

Original: English

INTERNATIONAL MEAT COUNCIL

Inventory of Domestic Policies and Trade Measures
and Information on Bilateral, Plurilateral
or Multilateral Commitments

Reply to Parts G and H of the Questionnaire

NEW ZEALAND

Revision

The participants have agreed to provide information concerning their domestic policies and trade measures including bilateral and plurilateral commitments on the basis of Parts G and H of the Questionnaire (Rule 16 of the Procedure). The documents containing replies to these parts of the Questionnaire are circulated under the symbol IMC/INV; they are revised as and when changes are notified.

This set of documents constitutes the inventory of all measures affecting trade in bovine meat, including commitments resulting from bilateral, plurilateral and multilateral negotiations, which the Council has instructed the secretariat to draw up and keep up to date, under the provisions of Article III of the Arrangement (Note to Article III of the Arrangement and Rule 18 of the Rules of Procedures).

Note: This document has been revised in accordance with the three-year rule contained in Rule 18 of the Rules of Procedure, and replaces all previous IMC/INV/17/... documents.

89-0843

PART G

Part G 1. Information on Domestic Policies and Trade Measures

I. Production

(a) Description of beef industry

In June 1988 there were 10,224 farms which obtained all or most of their income from beef production. A further 28,829 farms had some beef cattle. Most of these are predominantly sheep farms. There is also a large number of dairy farms that rear some dairy beef cattle.

Average herd size for all farms with beef cattle was 124 head. The majority of farms are extensive pastoral farms, owner occupied, employing one to two people, including the owner.

In the year ended 30 September 1988, 3.15 million cattle were slaughtered, of which 82 per cent were for export and 17.6 per cent for domestic human consumption. Steers take about two and a half years to fatten. Many of the cows and stock for bull beef production come from the dairy herd.

In the year ended 31 March 1988, sale of cattle for slaughter contributed NZ$982 million to gross agricultural production. This was 13 per cent of the value of total agricultural output.

As lamb production has become less profitable in recent years, there has been a small trend to more beef production and less lamb production. There has also been an increase in deer and goat farming and in keeping sheep for wool production rather than for lamb production. Although the recent improvements in world beef prices have encouraged some expansion of beef production, this trend has been dampened by difficult financial times for farmers and drought conditions in many areas.

Government economic policy over the past five years has concentrated on reducing inflation and removing protection in order to improve long term economic efficiency. This has meant, in the short term, that farmers have experienced high interest rates and high exchange rates which, along with lower world prices for many commodities, brought about low product prices. Many have accumulated considerable debt burdens. There are signs, however, that the farming sector is recovering and the fall in production can be expected to be halted over the next few years.

The recent increase in dairy product prices has raised the profitability of dairy farming, and an increasing number of calves for fattening is expected to come from the dairy herd.

(b) Government policies influencing production

Since 1984 there has been a sharp reduction in assistance to agricultural production. It is estimated that the effective rate of assistance to pastoral agriculture which was 15 per cent for the year ended March 1988 will fall to around minus 1 per cent for the year ended March 1989. Virtually all government measures with respect to the agricultural sector in general, and to beef producers in particular, have now been terminated. Those few that remain have only a marginal effect on production.

Until 1986, the Ministry of Agriculture and Fisheries provided free technical information to all farmers. Since then, charges have been introduced at an increasing rate. In 1987 charges covered about one third of cost, and in 1988, over one half of cost. By 1990/91 farmers will be paying the full cost of technical assistance and there will be no government subsidization. Ministry of Agriculture and Fisheries advisory officers provide a range of technical advice and research-based technical improvement promotions.

As most of the beef production is for export, disease control and carcass inspection are important. This is also being gradually changed from being government funded to "user-funded". Meat inspection at abattoirs for export and local consumption is now done by government employees on a two-thirds cost recovery basis. The Meat Act, which sets out the disease control regulations, is presently being revised. Grading for export is done by the Meat Producers Board.

Farmers continue to receive compensation under the cattle tuberculosis and brucellosis eradication and control schemes. In the 1988/89 March year, the cost was estimated to be NZ$12.9 million, of which NZ$5 million was collected from producers in the form of a levy on cattle slaughtered.

(c) Stabilization schemes

There are now no price stabilization or direct subsidization schemes. The two meat price stabilization schemes terminated on 30 September 1985. The New Zealand Meat Producers Board price smoothing scheme has been inoperative in the 1987/88 and 1988/89 seasons and the legislation to repeal the Act under which it was administered will be enacted soon.

II. Internal prices and consumption

There are no government policies or measures directed at beef consumption or retail prices. The Beef and Lamb Marketing Bureau has been set up to promote meat sales on the domestic market. It receives no government assistance and is wholly funded by voluntary contributions from the Meat Producers Board, meat processors and wholesalers.

III. Measures at the frontiers

(a/b) Customs tariff and other import measures at the tariff line level

Copies of all relevant customs tariffs applying to imported beef and veal products and live cattle and calves are attached. (See Annex 1).

(c) Measures affecting export levels

There are no measures taken to affect the level of exportation of beef and veal products, and live cattle. Live calves which are unweaned or less than 100 kg. weight cannot be exported, for welfare reasons. The Meat Producers Board issues licences to export beef and veal but these are not restricted in any way. The Board also levies producers to fund its activities and to fund some overseas promotion, but this is a producer levy on all cattle slaughtered, rather than an export levy.

(d) Health regulations

Importation of beef and veal, live cattle and calves is controlled under Section 13 of the Animals Act of 1967. Importation is not controlled under regulation, but a schedule of conditions of import for each category of product is drawn up for each country as required. This is a negotiated document between veterinary officials of both countries. This then remains a standing requirement unless there is any change in the disease status, veterinary infrastructure or import policy of the country of origin which would affect the animal health status of the import. Efforts are being made to harmonize the requirements between New Zealand and Australia and Canada.

(e) New Zealand's policy is to allow free import and export of beef and cattle, subject to meeting animal welfare requirements, except where imports are deemed to constitute a health or disease control risk.

PART H

Information on Bilateral or Plurilateral Agreements in the Field of Bovine Animals, Meat and Offals

The following is a list of trade agreements to which New Zealand is a signatory and which make specific provision for according preferential treatment to meat products:

(a) The Trade Agreement between the Government of New Zealand and the Government of the People's Republic of China (1973)

Both contracting parties agree to import from and export to the other country with particular importance being attached to certain products. In the case of China's export commodities, agricultural and animal by-products are included (Schedule A). As far as New Zealand exports to China are concerned, meat and animal by-products are including (Schedule B). The Agreement contains no provisions which oblige either party to buy or sell.

(b) The Trade Agreement between the Government of New Zealand and the Government of the Federation of Malaysia (1961)

The Agreement (Article II) contains three categories of preferential treatment for goods enumerated in Schedule A attached to the Agreement. The categories are as follows:

(i) the goods listed in the aforesaid Schedule will have rates of duty not higher than those specified in that Schedule;

(ii) the goods listed in Schedule B will have margins of preference not lower than those specified in that Schedule; and

(iii) all other New Zealand goods receive the benefits of the preferential tariff of the Federation of Malaysia.

With regard to these three categories, therefore, New Zealand exports to Malaysia of the meat products listed below are entitled to rates of duty no higher than those specified in category (i) above.

Schedule A

Federation of Malaysia Current tariff item (1978 tariff)	Description of goods	Rate of duty
02.01.100 02.01.200	Meat of bovine cattle: beef and veal (fresh, chilled or frozen)	Free
02.01.300	Meat of sheep or lamb: mutton and lamb (fresh, chilled or frozen)	Free

(c) New Zealand-Canada Trade and Economic Co-operation Agreement (1981)

(1) This Agreement was signed on 25 September 1981 and came into force on 1 January 1982 replacing the 1932 New Zealand/Canada Trade Agreement.

(2) The 1981 Agreement, although removing obligations in respect of the levels of margins of preference between the MFN rates and the special Canadian/New Zealand rates in each country's tariffs, maintains the existing preferential tariff rates applied by both countries and contains provisions to develop further trade cooperation between Canadian and New Zealand companies.

(3) Under this Agreement the Government of Canada agreed to give notice in writing to New Zealand as far in advance as may be practicable, for any calendar year in which it restricts imports of fresh, chilled or frozen beef and veal into Canada and to give full consideration to representations made by New Zealand in respect of actual levels of permitted imports and arrangements for each year.

(4) The Canadian Government also agreed to give favourable consideration to representations made by New Zealand in respect of shortfalls in deliveries of beef and veal from other countries and to reapportion promptly such supplies taking account of New Zealand's position as a traditional supplier.

(5) If, after consultation, intensification of quantitative restrictions still occurs resulting in substantial impairment of the Agreement, Canada is then required to offer a compensatory benefit.

(d) Results of bilateral negotiations between Canada and New Zealand at the Tokyo Round of multilateral trade negotiations

(6) In response to a specific request from New Zealand, Canada reduced the rate of duty for fresh, chilled and frozen beef and veal to 2 cents per pound (now 4.41 cents per kg.).

(7) Canned beef from New Zealand enters Canada free of duty. While Australia shares this tariff preference pursuant to its trade agreement with Canada, duty rates for canned meat from other suppliers are MFN 15 per cent and GPT 12.5 per cent.

(8) Exchange of letters between Canada and New Zealand on beef and veal

The Government of Canada undertook to incorporate in Schedule V of the GATT a base minimum global access commitment for fresh, chilled and frozen beef and veal (Canadian tariff item number 701-1 now HS items 02.01 and 02.02) of 139.2 million pounds for 1980. For subsequent years the base minimum global access commitment will be increased cumulatively by the same proportion as the increase in Canadian population.

For calendar years in which Canada restricts imports of fresh, chilled or frozen beef and veal Canada will give notice in writing to New Zealand as far in advance as may be practicable and shall afford New Zealand an opportunity to consult in respect of actual levels of permitted imports and arrangements for each year. Insofar as quantitative restrictions are in force in any year on products covered by this arrangement, New Zealand's allocation will be made taking into account actual performance in a recent representative period. Any allocation to new suppliers will be the subject of consultation.

Canada and New Zealand undertook to hold consultations regarding the implementation of this arrangement at the request of either party. These consultations could address measures to deal with any problems with respect to the patterns of shipment and product mix and any other relevant matter.

Canada undertook that "shortfalls" in deliveries by individual countries will be promptly reapportioned each calendar year among traditional suppliers able to furnish additional quantities. Consultations on shortfalls may be held at any time at the request of either Canada or New Zealand.

(e) Results of bilateral negotiations between New Zealand and the United States at the Tokyo Round of multilateral trade negotiations

(1) The United States undertook to make a maximum effort to maintain the following tariff concessions:

- beef and veal, fresh, chilled, frozen	2 cents/lb. (now 4.4 cents/kg.)
- beef and veal, prep. or pres., other,	2 cents/lb. (now 10 per cent)
- beef and veal, prep. or pres., other, valued over 30 cents/lb.	4 per cent

(2) Offer by the United States on imports of meat

The United States agreed to incorporate in Schedule XX a minimum global access commitment for imports of fresh, chilled or frozen beef, veal, mutton (excluding lamb meat) and goat meat (TSUS 106.10 and 106.20) at 1.2 billion pounds annually. This commitment now applies to the following HS items:

0201.00.00	0202.10.00	0204.21.00
0201.20.20	0202.20.20	0204.22.40
0201.20.40	0202.20.40	0204.23.40
0201.20.60	0202.20.60	0204.41.00
0201.30.20	0202.30.20	0204.42.40
0201.30.40	0202.30.40	0204.43.40
0201.30.60	0202.30.60	0204.50.00

When the base quota calculated in accordance with the United States Meat Import Law (PL 88-482) is at or above this level and voluntary restraint agreements are in effect, a minimum global access level of 1.3 billion pounds would be provided.

If, in any year, the United States maintains limitations on imports, the United States agreed that country allocations within any minimum global access commitment or level shall be allocated among supplying countries on the basis of shares of the meat articles described in paragraph 1, taking into account the position of traditional suppliers during a representative period. Any allocation to new entrants shall be subject to consultation.

When imports through the operation of the United States Meat Import Law (PL 88-482) or any subsequent legislation have been allocated up to the levels provided for in this agreement, any shortfalls in country allocations will be reapportioned promptly among those suppliers able to furnish additional quantities to maintain importations at the minimum levels set forth.

(f) Arrangement concerning beef between New Zealand and the European Community

As part of the 1979 Tokyo GATT MTN the European Community undertook to increase the global annual tariff quota (customs duty 20 per cent, levy-free) for frozen beef from 38,500 tonnes (boneless) to 50,000 tonnes (boneless) and, on request, to fix the levy for frozen beef in advance.

It also undertook to fix the suspension of the levy on imports of beef for processing, covered by the balance sheet arrangement, at the highest possible level. Imports under the balance sheet arrangement are either levy free or subject to a reduced levy, but still attract customs duty.

In order to determine the total quantity of beef to be imported under the beef balance sheet, the European Community estimates a supply deficit for manufacturing grade beef for the year ahead. It was originally agreed that this would show an increase over several years in relation to increasing European Community consumption and needs.

(g) In addition to the trade agreements listed above in which specific provisions relating to meat products are given, New Zealand is also a signatory to a number of MFN trade agreements with other countries where such meat products would be eligible to receive MFN treatment. These countries are listed as follows:

- the Arab Republic of Egypt
- the Bulgarian People's Republic
- the German Democratic Republic
- the Hungarian People's Republic
- the Republic of Iraq
- the Republic of Italy
- the Republic of the Philippines

- the Polish People's Republic
- the Socialist Federal Republic of Yugoslavia
- the Socialist Republic of Romania
- the Union of Soviet Socialist Republics.

Annex 1

SECTION I

Live Animals; Animal Products

Notes

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, throughout the tariff any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live Animals

Note

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
   (b) Cultures of micro-organisms and other products of heading No. 30.02; and
   (c) Animals of heading No. 95.08.

Number	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
01.01			Live horses, asses, mules and hinnies		
			- Horses:		
0101.11.00			-- Pure-bred breeding animals	Free	Free
			Thoroughbred:		
	01B	No.	Stallions		
	09H	No.	Mares		
			Standardbred:		
	11K	No.	Stallions		
	19E	No.	Mares		
0101.19.00			-- Other	Free	Free
			For racing:		
			Thoroughbred:		
	01J	No.	Stallions, colts and geldings		
	09D	No.	Mares and fillies		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
01.01 (cont'd)			Live horses, asses, mules and hinnies:		
			Standardbred:		
	11F	No.	Stallions, colts and geldings		
	19A	No.	Mares and fillies		
			Other:		
	21C	No.	Stallions		
	29J	No.	Mares		
	39F	No.	Other		
0101.20.00	00C	No.	- Asses, mules and hinnies	Free	Free
01.02			Live bovine animals:		
0102.10.00			- Pure-bred breeding animals	Free	Free
	01F	No.	Dairy		
	09A	No.	Beef		
0102.90.00			- Other	Free	Free
			For breeding:		
	01E	No.	Dairy		
	09L	No.	Beef		
	19H	No.	Other		
01.03			Live swine:		
0103.10.00	00F	No.	- Pure-bred breeding animals	Free	Free
			- Other:		
0103.91.00			-- Weighing less than 50 kg.	Free	Free
	01H	No.	For breeding		
	09C	No.	Other		
0103.92.00			-- Weighing 50 kg. or more		
	01B	No.	For breeding		
	09H	No.	Other		
01.04			Live sheep and goats:		
0104.10.00			- Sheep	Free	Free
	01B	No.	For breeding		
	09H	No.	Other		
0104.20.00	00H	No.	- Goats	Free	Free

Number	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
01.05			Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:		
			- Weighing not more than 185 g:		
0105.11.00			-- Fowls of the species Gallus domesticus	Free	Free
	01E	No.	For breeding		
	09L	No.	Other		
0105.19.00			-- Other	Free	Free
	01A	No.	For breeding		
	09G	No.	Other		
			- Other:		
0105.91.00			-- Fowls of the species Gallus domesticus	Free	Free
	01D	No.	For breeding		
	09K	No.	Other		
0105.99.00			-- Other	Free	Free
	01L	No.	For breeding		
	09F	No.	Other		
01.06					
0106.00.00			Other live animals	Free	Free
			Queen bees:		
	01E	No.	In packages		
	09L	No.	Other		
			Other:		
	11B	No.	Of a kind used mainly for human food		
	19H	No.	Other (including zoo animals, dogs and cats)		

Chapter 2

Meat and Edible Meat Offal

Note

1. This Chapter does not cover:

   (a) products of the kind described in heading Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

   (b) guts, bladder or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or

   (c) animal fat, other than products of heading No. 02.09 (Chapter 15).

Number	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
02.01			Meat of bovine animals, fresh or chilled:		
0201.10.00			- Carcasses and half-carcasses	Free	Free
	01D	kg	Carcasses		
			Half-carcasses:		
	11A	kg	Veal (not bobby)		
	19G	kg	Other		
0201.20.00			- Other cuts with bone in	Free	Free
			Beef quarters:		
			Steer and heifer:		
	01H	kg	P1 grade		
	09C	kg	G grade		
	19L	kg	L1 and L2 grades		
			Cow:		
	21B	kg	P1 grade		
	29H	kg	G grade		
	31K	kg	Bull		
	39E	kg	Other		
			Beef cuts:		
			Cow, steer and heifer:		
	41G	kg	Cuts according to the New Zealand Meat Producers' Board definition		
	49B	kg	Other		
	51D	kg	Bull		
	59K	kg	Veal (not bobby), quarters and cuts		
	69G	kg	Other		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.01 (cont'd)			Meat of bovine animals, fresh or chilled:		
0201.30.00			- Boneless	Free	Free
			Cow, steer and heifer:		
	01A	kg	Cuts according to the New Zealand Meat Producers' Board definition		
	09G	kg	Other		
	11J	kg	Bull		
			Veal:		
	21F	kg	Bobby		
	29A	kg	Other		
02.02			Meat of bovine animals, frozen:		
0202.10.00			- Carcasses and half-carcasses	Free	Free
	01B	kg	Carcasses		
			Half carcasses:		
	11K	kg	Veal (not bobby)		
	19E	kg	Other		
0202.20.00			- Other cuts with bone in	Free	Free
			Beef quarters:		
			Steer and heifer:		
	01F	kg	P1 grade		
	02A	kg	G grade		
	19J	kg	L1 and L2 grades		
			Cow:		
	21L	kg	P1 grade		
	29F	kg	G grade		
	31H	kg	Bull		
	39C	kg	Other		
			Beef cuts:		
			Cow, steer and heifer:		
	41E	kg	Cuts according to the New Zealand Meat Producers' Board definition		
	49L	kg	Other		
	51B	kg	Bull		
	59H	kg	Veal (not bobby), quarters and cuts		
	69E	kg	Other		
0202.30.00			- Boneless	Free	Free
			Cow, steer and heifer:		
	01K	kg	Cuts according to the New Zealand Meat Producers' Board definition		
	09E	kg	Other		
	11G	kg	Bull		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.02 (cont'd)			Meat of bovine animals, frozen:		
			Veal:		
	21D	kg	Bobby		
	29K	kg	Other		
02.03			Meat of swine, fresh, chilled or frozen:		
			- Fresh or chilled:		
0203.11.00			-- Carcasses and half-carcasses	18	AU Free
				7/89 16.5	CA
				7/90 15	1/89 Free
				7/91 13.5	LDC 14.5
				7/92 12.5	7/89 13
					7/90 12
					7/91 11
					7/92 10
					LLDC Free
					Pac Free
	02C	kg	Wild Pork		
	08B	kg	Other		
0203.12.00			-- Hams, shoulders and cuts thereof, with bones in	18	AU Free
				7/89 16.5	CA
				7/90 15	1/89 Free
				7/91 13.5	LDC 14.5
				7/92 12.5	7/89 13
					7/90 12
					7/91 11
					7/92 10
					LLDC Free
					Pac Free
	01K	kg	Wild pork		
	09E	kg	Other		
0203.19.00			-- Other	18	AU Free
				7/89 16.5	CA
				7/90 15	1/89 Free
				7/91 13.5	LDC 14.5
				7/92 12.5	7/89 13
					7/90 12
					7/91 11
					7/92 10
					LLDC Free
					Pac Free

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.03 (cont'd)			Meat of swine, fresh, chilled or frozen:		
	01A	kg	Wild pork		
	09G	kg	Other		
			- Frozen:		
0203.21.00			-- Carcasses and half-carcasses	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 1/89 Free LDC 14.5 7/89 13 7/90 12 7/91 11 7/92 10 LLDC Free Pac Free
	02G	kg	Wild pork		
	08F	kg	Other		
0203.22.00			-- Hams, shoulders and cuts thereof, with bone in	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 1/89 Free LDC 14.5 7/89 13 7/90 12 7/91 11 7/92 10 LLDC Free Pac Free
	01C	kg	Wild pork		
	09J	kg	Other		
0203.29.00			-- Other	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 1/89 Free LDC 14.5 7/89 13 7/90 12 7/91 11 7/92 10 LLDC Free Pac Free
	01E	kg	Wild pork		
	09L	kg	Other		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.04			Meat of sheep or goats, fresh, chilled or frozen:		
0204.10.00			- Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free
	02G	kg	A grade		
	08F	kg	Beta grade		
	12D	kg	PH grade		
	18C	kg	PL grade		
	22A	kg	PM grade		
	28L	kg	PX grade		
	32J	kg	YL grade		
	38H	kg	YM grade		
	42F	kg	YX grade		
	48E	kg	Other		
			- Other meat of sheep, fresh or chilled:		
0204.21.00			-- Carcasses and half-carcasses	Free	Free
			Hogget:		
	02E	kg	HL grade		
	08D	kg	HX grade		
	18A	kg	Other		
			Mutton:		
	22K	kg	MF grade		
	28J	kg	MH grade		
	32G	kg	ML grade		
	38F	kg	MM grade		
	42D	kg	MX grade		
	48C	kg	Other		
	58L	kg	Ram grade		
0204.22.00			-- Other cuts with bone in	Free	Free
	01A	kg	Of lamb		
	09G	kg	Other		
0204.23.00			-- Boneless	Free	Free
	01F	kg	Of lamb		
	09A	kg	Other		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.04 (cont'd)			Meat of sheep or goats, fresh, chilled or frozen:		
0204.30.00			- Carcasses and half-carcasses of lamb, frozen	Free	Free
	02D	kg	A grade		
	08C	kg	Beta grade		
	12A	kg	PH grade		
	18L	kg	PL grade		
	22J	kg	PM grade		
	28H	kg	PX grade		
	32F	kg	YL grade		
	38E	kg	YM grade		
	42C	kg	YX grade		
	48G	kg	Other		
			- Other meat of sheep, frozen:		
0204.41.00			-- Carcasses and half-carcasses	Free	Free
			Hogget:		
	02B	kg	HL grade		
	08A	kg	HX grade		
	18J	kg	Other		
			Mutton:		
	22G	kg	MF grade		
	28F	kg	MH grade		
	32D	kg	ML grade		
	38C	kg	MM grade		
	42A	kg	MX grade		
	48L	kg	Other		
	58H	kg	Ram grade		
0204.42.00			-- Other cuts with bone in	Free	Free
	01J	kg	Of lamb		
	09D	kg	Other		
0204.43.00			-- Boneless	Free	Free
	01C	kg	Of lamb		
	09J	kg	Other		
0204.50.00	00E	kg	- Meat of goats	Free	Free

Number	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
02.05					
0205.00.00	00E	kg	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	Free
02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		
0206.10.00			- Of bovine animals, fresh or chilled	Free	Free
	01E	kg	Brains		
	09L	kg	Hearts		
	11B	kg	Kidneys		
	19H	kg	Livers		
	21K	kg	Sweetbreads		
	29E	kg	Tongues		
	39B	kg	Other		
0206.21.00	00E	kg	-- Tongues	Free	Free
0206.22.00	00K	kg	-- Livers	Free	Free
0206.29.00			-- Other	Free	Free
	01K	kg	Brains		
	09E	kg	Hearts		
	11G	kg	Kidneys		
	19B	kg	Sweetbreads		
	29K	kg	Other		
0206.30.00			- Of swine, fresh or chilled	Free	Free
	01B	kg	Hearts		
	09H	kg	Kidneys		
	11K	kg	Livers		
	19E	kg	Tongues		
	29B	kg	Other		
			- Of swine, frozen:		
0206.41.00	00B	kg	-- Livers	Free	Free
0206.49.00			-- Other	Free	Free
	01G	kg	Hearts		
	09B	kg	Kidneys		
	11D	kg	Tongues		
	19K	kg	Other		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.06 (cont'd)			Edible offal of bovine animals, swine, etc.		
0206.80.00			- Other, fresh or chilled	Free	Free
			Lamb:		
	01I	kg	Brains		
	09F	kg	Hearts		
	11H	kg	Kidneys		
	19C	kg	Livers		
	21E	kg	Sweetbreads		
	29L	kg	Tongues		
	39H	kg	Other		
			Sheep:		
	41K	kg	Brains		
	49E	kg	Hearts		
	51G	kg	Kidneys		
	59B	kg	Livers		
	61D	kg	Sweetbreads		
	69K	kg	Tongues		
	79G	kg	Other		
			Other:		
	81J	kg	Hearts		
	89D	kg	Kidneys		
	91F	kg	Livers		
	95J	kg	Tongues		
	99A	kg	Other		
0206.90.00			- Other, frozen	Free	Free
			Lamb:		
	01D	kg	Brains		
	09K	kg	Hearts		
	11A	kg	Kidneys		
	19G	kg	Livers		
	21J	kg	Sweetbreads		
	29D	kg	Tongues		
	39A	kg	Other		
			Sheep:		
	41C	kg	Brains		
	49J	kg	Hearts		
	51L	kg	Kidneys		
	59F	kg	Livers		
	61H	kg	Sweetbreads		
	69C	kg	Tongues		
	79L	kg	Other		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.06 (cont'd)			Edible offal of bovine animals, swine, etc.		
			Other:		
	81B	kg	Hearts		
	89H	kg	Kidneys		
	91K	kg	Livers		
	95B	kg	Tongues		
	99E	kg	Other		
02.07			Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:		
0207.10.00			- Poultry not cut in pieces, fresh or chilled	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free
	01C	kg	Fowls of the species Gallus domesticus		
	11L	kg	Ducks		
	19F	kg	Other		
			- Poultry not cut in pieces, frozen:		
0207.21.00	00C	kg	-- Fowls of the species Gallus domesticus	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.07 (cont'd)			Meat and edible offal, of the poultry etc.		
0207.22.00	00H	kg	-- Turkeys	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free
			Meat and edible offal,of the poultry, etc.		
0207.23.00			-- Ducks, geese and guinea fowls	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free
	01L	kg	Ducks		
	09F	kg	Geese and guinea fowls		
			- Poultry cuts and offal (including livers), fresh or chilled:		
00	00G	kg	-- Fatty livers of geese or ducks	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 8 7/89 6.5 7/90 5 7/91 Free LDC 5 LLDC Free Pac Free

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.07 (cont'd)			Meat and edible offal, of the poultry etc.		
0207.39.00			-- Other	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free
	01A	kg	Fowls of the species Gallus domesticus		
	09G	kg	Turkeys		
	11J	kg	Ducks		
	19D	kg	Other		
			- Poultry cuts and offal other than livers, frozen:		
0207.41.00	00L	kg	-- Of fowls of the species Gallus domesticus	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free
0207.42.00	00E	kg	-- Of turkeys	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.07 (cont'd)			Meat and edible offal, of the poultry etc.		
0207.43.00	00K	kg	-- Of ducks, geese or guinea fowls	22.5 7/89 19.5 7/90 17.5 7/91 16 7/92 15	AU Free CA 17 7/89 14 7/90 12 7/91 10.5 7/92 9.5 LDC 15 7/90 14 7/91 13 7/92 12 LLDC Free Pac Free
0207.50.00	00K	kg	- Poultry livers, frozen	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 8 7/89 6.5 7/90 5 7/91 Free LDC 5 LLDC Free Pac Free
02.08			Other meat and edible meat offal, fresh, chilled or frozen:		
0208.10.00			- Of rabbits or hares	Free	Free
	01A	kg	Rabbits		
	09G	kg	Hares		
0208.20.00	00G	kg	- Frogs legs	Free	Free
0208.90.00			- Other	Free	Free
	01L	kg	Venison		
	09F	kg	Partridges, pheasants, wild ducks and other birds not specified in heading No. 02.07		
	19C	kg	Other		

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.09					
0209.00.00	00H	T.	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	Free	Free
02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
			- Meat of swine:		
0210.11.00			-- Hams, shoulders and cuts thereof, with bone in	9.5 7/89 9 7/90 8.5 7/91 8 7/92 7.5	AU Free LDC 7.5 7/89 7 7/91 6.5 7/92 6 LLDC Free Pac Free
	01H	kg	Smoked		
	09C	kg	Other		
0210.12.00	00D	kg	-- Bellies (streaky) and cuts thereof	9.5 7/89 9 7/90 8.5 7/91 8 7/92 7.5	AU Free LDC 7.5 7/89 7 7/91 6.5 7/92 6 LLDC Free Pac Free
0210.19.00			-- Other	9.5 7/89 9 7/90 8.5 7/91 8 7/92 7.5	AU Free LDC 7.5 7/89 7 7/91 6.5 7/92 6 LLDC Free Pac Free
	01D	kg	Bacon		
			Other:		
	11A	kg	Pork, salted or pickled		
	19G	kg	Smoked		
	29D	kg	Other		

Number	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
02.10 (cont'd)			Meat and edible meat offal, salted, etc.		
0210.20.00	00J	kg	- Meat of bovine animals	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 8 7/89 6.5 7/90 5 7/91 Free LDC 14.5 7/89 13 7/90 12 7/91 11 7/92 10 LLDC Free Pac Free
0210.90			- Other, including edible flours and meals of meat or meat offal:		
0210.90.01	00L	kg	-- Mutton birds	14 7/89 13 7/90 12 7/91 11 7/92 10.5	AU Free CA 1/89 Free LDC 5 LLDC Free Pac Free
0210.90.09	00A	kg	-- Poultry liver	9.5 7/89 9 7/90 8.5 7/91 8 7/92 7.5	AU Free CA Free LDC 7.5 7/89 7 7/91 6.5 7/92 6 LLDC Free Pac Free

Number	Statistical key Code	Statistical key Unit	Goods	Rates of duty Normal tariff	Rates of duty Preferential tariff
02.10 (cont'd)			Meat and edible meat offal, salted, etc.		
0210.90.19			-- Other	18 7/89 16.5 7/90 15 7/91 13.5 7/92 12.5	AU Free CA 8 7/89 6.5 7/90 5 7/91 Free LDC 14.5 7/89 13 7/90 12 7/91 11 7/92 10 LLDC Free Pac Free
	01E	kg	Lamb, smoked		
	09L	kg	Other		